



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Yusuke Igarashi et al. Art Unit : 3729
Serial No. : 10/617,339 Examiner : Carl J. Arbes
Filed : July 10, 2003 Confirmation No.: 2751
Notice of Allowance Date: July 28, 2004
Title : METHOD OF MANUFACTURING SHEET MATERIAL AND METHOD OF
MANUFACTURING CIRCUIT DEVICE USING THE SAME

MAIL STOP ISSUE FEE

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO NOTICE OF ALLOWANCE

In response to the Notice of Allowance mailed July 28, 2004, enclosed are a completed issue fee transmittal form PTOL-85b and a check for \$1660 for the required issue fee and publication fee, including patent copies.

Amendment after Allowance

An Amendment after allowance also accompanies this Response.

CERTIFICATE OF MAILING BY FIRST CLASS MAIL

I hereby certify under 37 CFR §1.8(a) that this correspondence is being deposited with the United States Postal Service as first class mail with sufficient postage on the date indicated below and is addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

September 28, 2004

Date of Deposit

Paula T. Romeo

Signature

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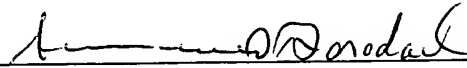
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Page : 2 of 2

Attorney's Docket No.: 10417-136001 / F51-
156905M/SW

Please apply any additional charges or credits to our Deposit Account No. 06-1050.

Respectfully submitted,

Date: 9/28/04



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AMENDMENT AFTER ALLOWANCE
PURSUANT TO 37 C.F.R. §1.312

Please amend the application as indicated on the following pages. This amendment is being filed concurrently with the payment of the issue fee.

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